Secta. II-27—100,000—21-6-52.

Finance (1948) Department.

Mb. SERIES.

G.O. No. 622

Dated 12-7-48

P2/E

[Despatch Abstract.]

Control of expenditure - distribution of appropriations among controlling and disbursing officers.

GOVERNMENT OF MADRAS.
Abstract.

Control of expenditure - Distribution of Appropriations among Controlling and Disbursing Officers.

FINANCE DEPARTMENT

G.O. Ms. No. 682. Dated the 12th July 1948.

Read:-

From the Accountant-General, No. A.A. 60-3-152 dated 4th June 1948.

Order:-

Under paragraph 80 of the Madras Budget Manual, a Chief Controlling Officer has to distribute the appropriation at his disposal in respect of units of appropriation not directly controlled by him, among his subordinate controlling officers, each of whom should in turn distribute the appropriation at his disposal among the disbursing officers subordinate to him. The distribution of appropriations in this manner should be completed as early as possible in the beginning of each year in order to enable the Controlling and Disbursing Officers to exercise effective control over expenditure against appropriation To avoid delay, the Government direct that each Chief Controlling Officer should, as soon as he receives the First Edition Budget sheets for each year, distribute the appropriations included therein (other than those reserved in his own hands) among the subordinate controlling officers who should similarly distribute the appropriations at their disposal among the disbursing officers under them. The distribution among the Controlling Officers should be completed not later than the 5th April, and the distribution among disbursing officers not later than the 20th April, in each year.

When the Final Edition Budget Sheets (i.e. the sheets pertaining to the authenticated schedule of expenditure) are received from the Government, the Chief Controlling Officer should verify whether there are any variations in the figures as compared with the First Edition Budget (laid before the Legislature), and alter, if necessary, the distribution already made among the subordinate controlling officers, and intimate the alterations to the officers concerned without delay. The subordinate controlling officers should then follow a similar procedure in respect of the disbursing officers under them.

2. The following amendment will be made to the Madras Budget Manual:-

AMENDMENT.

Page 48 - Para 80 of the Madras Budget Manual:- The following note shall be inserted under this paragraph:-

"Note:- The distribution of appropriation by the Chief Controlling Officer among his subordinate controlling officers and by the latter among the disbursing officers subordinate to them should be made immediately on receipt of the First Edition Budget sheets and should be completed before the 5th April and 20th April respectively of each year. The distribution should be altered, if necessary, with reference to the variations, if any, in the Final Edition of the Budget (i.e. the detailed estimates of the authenticated schedule of authorised expenditure. The alterations made should be

communicated to the officers concerned without delay.

(By Order of His Excellency the Governor).

x x x

To

All Heads of Departments and Estimating Officers(Provincial only).
Copy to the Accountant-General, Madras.
Copy to all Departments of Secretariat (all sections).
Copy to the Finance (Budget General) for issuing correction slips.

...

/True copy/

Superintendent,
Madras Record Office.

k.y.s. 25.6.